**Abstract**

**Results of the performance audit** **“Preparedness of the Republic of North Macedonia for implementation of the Sustainable Development Goals until 2030”**

**Background:**

The performance audit on the preparedness for implementation of the 2030 Agenda is one of the first responses of the SAI in the contri­bution to the implementation of the SDGs.

To respond to the requests, the State Audit Office of the Republic of North Macedonia (RNM) conducted the performance audit “Preparedness of the Republic of North Macedonia for implementation of the Sustainable Development goals until 2030”, as a parallel audit with the SAI of the Republic of Serbia.

**Objective:** The objective of the audit was to assess the national preparedness for implementation of the SDGs as well as to give recommendations for the purposes of overcoming the identified situations in order to achieve the added value of the audit.

The recommendations resulting from the audit will add value to: strengthening the strategic and legal framework, adequate set up of the SDGs in the system of sustainable development of the country and their implementation, which will have multiple positive effects in economy, employment, quality of life, education, social protection, etc.

**Methods:** The performance audit encompassed the 2015-2022 period and was conducted in accordance with the International Standards and the national guidelines.

During the audit, we applied a combined system: System-Oriented and Results oriented approach, as well as a Whole-of-Government Approach.

**Results:** Findings indicate that the overall coverage of the SDGs with the strategic and legal framework is at a satisfactory level, however, it needs to be strengthened. The institutional framework for implementation of the 2030 Agenda is set up, but there is a lack of clear distribution of responsibilities for coordination and communication of all stakeholders. The existing budgeting system does not give a clear picture of how much of the budget funds are intended for achieving the SDGs. The government of the RNM has established a system for monitoring and reporting on progress towards the implementation of the SDGs, but there is space for improvement.

**Conclusion:** The institutions and the bodies of the RNM are partially prepared for the implementation of the SDGs until 2030.

The RNM has met the basic prerequisites and has made some progress in the implementation of the 2030 Agenda in the period from 2015-2022. However, despite the progress that has been made halfway through the implementation period for the 2030 Agenda some important processes have not been completed yet. Given that the implementation of the SDGs is a long-term process, regular monitoring and improvement is necessary, which is particularly the objective of these performance audits.

The findings underscore the need for promoting and improving: the established strategic and planning framework for coordination with the SDGs, the functionality of the established international structure, i.e., improvement of coordination of the competent authorities and the stakeholders, transparency of funding for SDGs by an established link between the sustainable goals and targets with the budget and the SDGs implementation monitoring and follow-up system.